

AMENDED IN ASSEMBLY MARCH 29, 2007

CALIFORNIA LEGISLATURE—2007–08 REGULAR SESSION

ASSEMBLY BILL

No. 1592

Introduced by Assembly Member Huff
(Coauthors: Assembly Members Anderson, Benoit, DeVore, Gaines,
Jeffries, La Malfa, Maze, Sharon Runner, Silva, Smyth,
Strickland, Tran, and Villines)

February 23, 2007

An act to ~~amend Section 17022 of~~ *add Section 17053.102 to the* Revenue and Taxation Code, relating to taxation, *to take effect immediately, tax levy.*

LEGISLATIVE COUNSEL'S DIGEST

AB 1592, as amended, Huff. Personal income taxes.

The Personal Income Tax Law ~~imposes taxes on income and provides definitions of specified terms for purposes of that law~~ *authorizes various credits against the taxes imposed by that law.*

This bill would ~~make technical, nonsubstantive changes to those provisions~~ *allow to a physician a credit in an amount equal to 50% of the fair market value of uncompensated medical care provided to an eligible individual, as defined.*

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: ~~no~~ yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 *SECTION 1. Section 17053.102 is added to the Revenue and*
- 2 *Taxation Code, to read:*

1 17053.102. (a) There shall be allowed a credit against the
2 “net tax,” as defined by Section 17039, an amount equal to 50
3 percent of the fair market value of uncompensated medical care
4 provided by a physician during the taxable year to an eligible
5 individual.

6 (b) For purposes of this section:

7 (1) “Physician” means a physician and surgeon licensed by the
8 Medical Board of California or the Osteopathic Medical Board
9 of California.

10 (2) “Eligible individual” means a resident of this state who is
11 not covered by health insurance and is a member of a household
12 whose combined household adjusted gross income for the taxable
13 year is less than the federal poverty level for that household for
14 the applicable taxable year.

15 (c) In the case where the credit allowed by this section exceeds
16 the “net tax,” the excess may be carried over to reduce the “net
17 tax” in the following year, and succeeding years if necessary, until
18 the credit is exhausted.

19 SEC. 2. This act provides for a tax levy within the meaning of
20 Article IV of the Constitution and shall go into immediate effect.

21 SECTION 1. ~~Section 17022 of the Revenue and Taxation Code~~
22 ~~is amended to read:~~

23 17022. ~~“Military or naval forces of the United States” and~~
24 ~~“Armed Forces of the United States” each includes all regular and~~
25 ~~reserve components of the uniformed services that are subject to~~
26 ~~the jurisdiction of the Secretary of Defense, the Secretary of the~~
27 ~~Army, the Secretary of the Navy, or the Secretary of the Air Force,~~
28 ~~and the Coast Guard. The members of those forces include~~
29 ~~commissioned officers and personnel below the grade of~~
30 ~~commissioned officers in those forces.~~